

रजिस्टर्ड नं० पी०/एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 8 सितम्बर, 1986/17 भाद्रपद, 1908

हिमाचल प्रदेश सरकार

आबकारी तथा कराधान विभाग

अधिसूचनायें

शिमला-171002, 24 जुलाई, 1986

संख्या ई०एक्स०-एन०एफ० (20)-1/84.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्सेशन (ग्रान स्टेशन गुडज कैरीड बाई रोड) अधिनियम, 1976 (1976 का 34) की धारा 14 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख 24 जुलाई, 1976 में अधिसूचना संख्या एक्स०-ई०एन०एफ० (18)/76 भाग-II तारीख 23 जुलाई, 1976 द्वारा यथा प्रकाशित हिमाचल प्रदेश टैक्सेशन (ग्रान स्टेशन गुडज कैरीड बाई रोड) नियम, 1976 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं। अर्थात्:-

[Authoritative English text of notification No. EXN.F (20)-1/84, dated 24-7-1986 is hereby published in the *Rajpatra*, Himachal Pradesh as required under Article 348(3) of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 24th July, 1986

No. EXN.F(20)-1/84.—In exercise of the powers conferred by section 14 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the Governor of Himachal Pradesh is pleased to make the following rules, further to amend the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1976, published in the *Rajpatra*, Himachal Pradesh (Extra-ordinary), on 24th July, 1976, notified *vide* Government notification No. EXN.F(18)-1/76, Part II, dated the 23rd July, 1976, namely:—

1. Short title and commencement.—These rules may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) (Amendment) Rules, 1986.

(2) These rules shall come into force at once.

2. Amendment of Form T-1.—For the existing FORM T-1, appended to the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1986 (hereinafter called the “said rules”), the following shall be substituted, namely:—

“FORM T-1

PAYMENT RECEIPT

(See rule 4(1) of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1976]

PART-A

Name of the Barrier.....	District.....
No.....	Book No.....

1. Registration of the vehicle, cart or animal in or/on which the Goods are carried or the person-in-charge of the goods at the time of crossing the barrier.....
2. (a) Full name and address of the consignor.....
(b) Full name and address of the consignee.....
(c) Full name and address of the bidder.....
3. (i) Place of despatch.....
(ii) Destination.....
4. Description of the goods consigned.....
5. Weight of the goods or No. of cases consigned.....
6. (i) Tax charged Rs.....
(ii) Penalty/Fine/Auction Sale Money/Earnest Money.....

Total: Rs.....

Signatures of the person-in-charge of the goods

Signatures of the officer-in-charge of the barrier.

PART-B

[Receipt in case of detained goods auctioned under section 10(2)]

1. Name and address of the owner of the goods/person-in-charge carrying the goods.....
2. Particulars of goods detained.....
3. Date and time of detention of goods.....
4. Date of order of auction of goods.....
5. (i) Sale proceeds of the goods auctioned.....
- (ii) Expenses incurred on auction of goods detained.....
6. Net proceeds after deducting the expenses incurred on auction.....
7. The amount of tax charged.....
8. Balance amount, if any, payable to the owner or person-in-charge of the goods.....

Signatures of the person-in-charge/owner of goods

Signatures of the officer-in-charge of the barrier."

3. Amendment of Form T-2.—For the existing Form T-2, appended to the said rules, the following Form T-2 shall be added, namely:—

"FORM T-2

(RECEIPT TO BE ISSUED BY THE OFFICER-IN-CHARGE IN CASE OF THE DETAINED GOODS)

[See rule 5(1) of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1976]

Name of the Barrier.....

District.....

No.....

Book No.....

1. Description of the vehicle, cart or animal in or/on which the goods are being carried.....
2. Name and address of the owner of the goods or the representative, or driver or person-in-charge of the goods.....
3. Description of the goods detained.....
4. Quantity of goods.....

Signatures of the owner of the goods as mentioned at serial No. 2.

* Signatures of the officer-in-charge of the barrier.

Dated.....

Dated.....

(In case the owner refuses to acknowledge the receipt)

1. Reasons, if any.....

Signatures of Witnesses:—

1. Witness (i).....Address.....
2. Witness (ii).....Address.....

Signatures of the officer-in-charge of the
barrier."

4. For the words 'Ordinance', wherever occurring in the existing rules of the said rules, the word 'Act' shall be substituted.

5. This supersedes the notification of even number, dated the 22nd July, 1986.

By order,
S.S. SIDHU,
Commissioner-cum-Secretary (E&T).

शिमला-171002, 24 जुलाई, 1986

संख्या ई०एन०एन०एम०(12)-2/84--हिमाचल प्रदेश के राज्यपाल का यह समाधान हो गया है कि हिमाचल प्रदेश टैक्सेशन (ग्रान सर्टन गुडज कैरीड बाई रोड) ऐक्ट, 1976 (1976 का 34) के अधीन उससे संलग्न अनुसूची के क्रमांक 18 (ए) में दी हुई बिक्री को हिमाचल प्रदेश राज्य में सड़क से वहन के लिए कर के संदाय से छूट प्रदान करना लोकहित में है,

अतः हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्सेशन (ग्रान सर्टन गुडज बाई रोड) ऐक्ट, 1976 (1976 का 34) की धारा 3 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए यह आदेश देते हैं कि प्रथम जून, 1986 से हिमाचल प्रदेश में सड़क से ईंटों के वहन पर निम्नलिखित शर्तों के अधीन रहत हुए, कोई भी कर प्रभारित नहीं किया जाएगा :—

- (क) हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 के प्रचीन, ऐसी ईंटों पर विक्रय कर संदत्त कर दिया गया है और इस निमित्त सशम प्राधिकारी द्वारा जिसके पात, ऐसा विक्रय कर जमा किया गया है, एक प्रमाण-पत्र जारी किया गया है और यदि ऐसे जमा की रसीद प्रस्तुत नहीं की जाती है तो माल का वाहक, हिमाचल प्रदेश टैक्सेशन (ग्रान सर्टन गुडज कैरीड बाई रोड) ऐक्ट के अधीन कर के संदाय का दायी होगा।
- (ख) कर का संदाय करने वाला व्यक्ति ऐसा साक्ष्य प्रस्तुत करता है, जिसके लिए उसे बुलाया गया है, कि ईंटें वही हैं, जिनके लिए हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 के अधीन उद्गृहीत कर पहले संदत्त कर दिया गया है।

आदेश द्वारा,
एस० एस० सिद्धू,
आयुक्त एवं सचिव।

[Authorised English text of this Department notification No. EXN. F (12)-2/84-Pt., dated 24-7-1986 as required under Article 348(3) of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Shimla-2, the 24th July, 1986

No. EXN.F(12)-2/84-Pt.—Whereas the Governor of Himachal Pradesh is satisfied that it is in public interest to exempt from the payment of tax under the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the carriage of bricks by road in the State of Himachal Pradesh appearing at Sl. No. 18 (a) of the Schedule appended to the aforesaid Act;

Now, therefore, the Governor of Himachal Pradesh, in exercise of the powers conferred by sub-section (3) of section 3 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) is pleased to order that no tax under the said Act shall be charged on the carriage of bricks by road in Himachal Pradesh with effect from 1st June, 1986 subject to the following conditions:—

- (a) that the Sales Tax under the Himachal Pradesh General Sales Tax Act, 1968 has been paid on such bricks and a certificate to this effect is issued by the competent authority with whom such Sales Tax has been deposited, if receipt of such deposit is not produced the carrier of the goods is liable to pay the tax under the H. P. Taxation (On Certain Goods Carried by Road) Act, 1976; and
- (b) that the person liable to pay the tax, adduces such evidence as he may be called upon to adduce that the bricks carried are the same with regard to which sales tax has already been paid leviable under the Himachal Pradesh General Sales Tax Act, 1968.

S. S. SIDHU,
Financial Commissioner-cum-Secretary (E&T).